

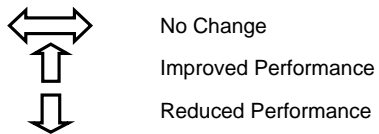
# **Financial Management Performance Indicators**

**PERFORMANCE METRICS COMPARISON OF  
GOVERNMENT- WIDE RESULTS  
TO  
ENVIRONMENTAL PROTECTION AGENCY  
THROUGH MARCH 31, 2007**

# Financial Management Performance Indicators

PAGE NO.	TABLE OF CONTENTS:	FREQUENCY M/Q	GREEN GOAL %	PERFORMANCE PERCENTAGE	RATING:	CHANGE FROM PREVIOUS PERIOD
1	1 Cash Balance -- Reconciled Amounts	Monthly	≥ 98%	100.00%	●	0.00%
2	2 Suspense Clearing Absolute Greater than 60 Days Old	Quarterly	< 10%	1.40%	●	4.10%
3	3 Delinquent Accounts Receivable from Public	Quarterly	< 10%	33.68%	●	0.34%
4	4 Electronic Payments	Monthly	≥ 96%	95.02%	●	0.38%
5	5a % Non-Credit Card Invoices Paid on Time	Monthly	≥ 98%	99.47%	●	0.42%
6	5b % Interest Penalties Paid	Monthly	≤ 0.02%	0.0005%	●	0.0000%
7	6a Travel Card IBA Delinquency Rate	Monthly	≤ 2%	0.69%	●	0.48%
7	6a Travel Card CBA Delinquency Rate	Monthly	0.0%	0.00%	●	0.00%
8	6b Purchase Card Delinquency Rates	Monthly	0.0%	0.00%	●	0.00%

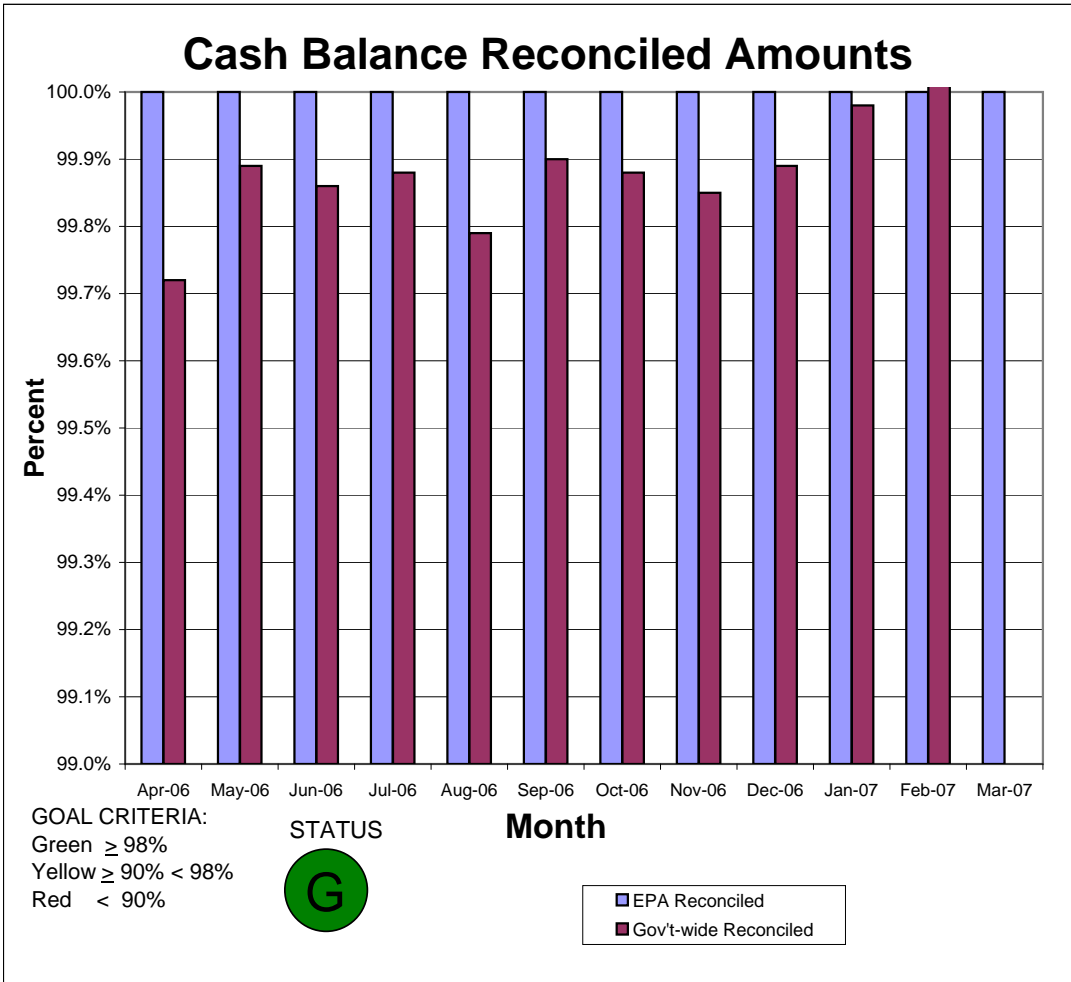
**Footnote:** Change from previous reporting period. Color in arrow represents current period's rating.



**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #1a - Cash Balance - Reconciled Amounts**

Reconciled Accounts in Billions		
Month	EPA Reconciled	Gov't-wide Reconciled
Apr 06	14.0	1,589.3
May 06	13.4	1,467.2
Jun 06	13.0	1,361.4
Jul 06	12.3	1,289.9
Aug 06	12.5	1,151.8
Sep 06	11.2	977.8
Oct 06	12.3	2,079.6
Nov 06	12.0	1,975.1
Dec 06	12.5	1,800.1
Jan 07	12.3	1,634.5
Feb 07	12.3	1,423.0
Mar 07	11.2	

Unreconciled Accounts in Billions		
Month	EPA Unreconciled	Gov't-wide Unreconciled
Apr 06	0.0	4.5
May 06	0.0	1.7
Jun 06	0.0	1.8
Jul 06	0.0	1.6
Aug 06	0.0	2.5
Sep 06	0.0	0.9
Oct 06	0.0	2.6
Nov 06	0.0	3.0
Dec 06	0.0	1.9
Jan 07	0.0	0.3
Feb 07	0.0	(1.9)
Mar 07	0.0	



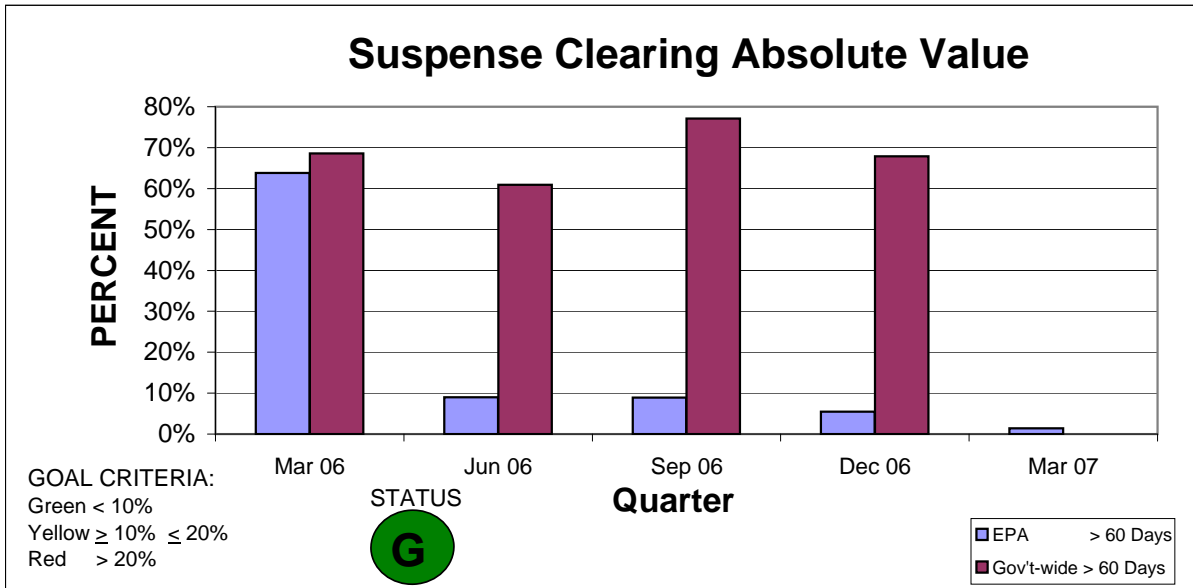
Definition: Treasury fund codes (including pending postings) in balance with Treasury; "Accounts" defined as Treasury Fund Symbols.

Observations: All EPA accounts are reconciled with the Treasury.

**Financial Management Performance Indicators**  
**March 2007 (Quarterly Jan-Mar 2007)**  
**Indicator #2 - Suspense Clearing Absolute Value Greater Than 60 Days**

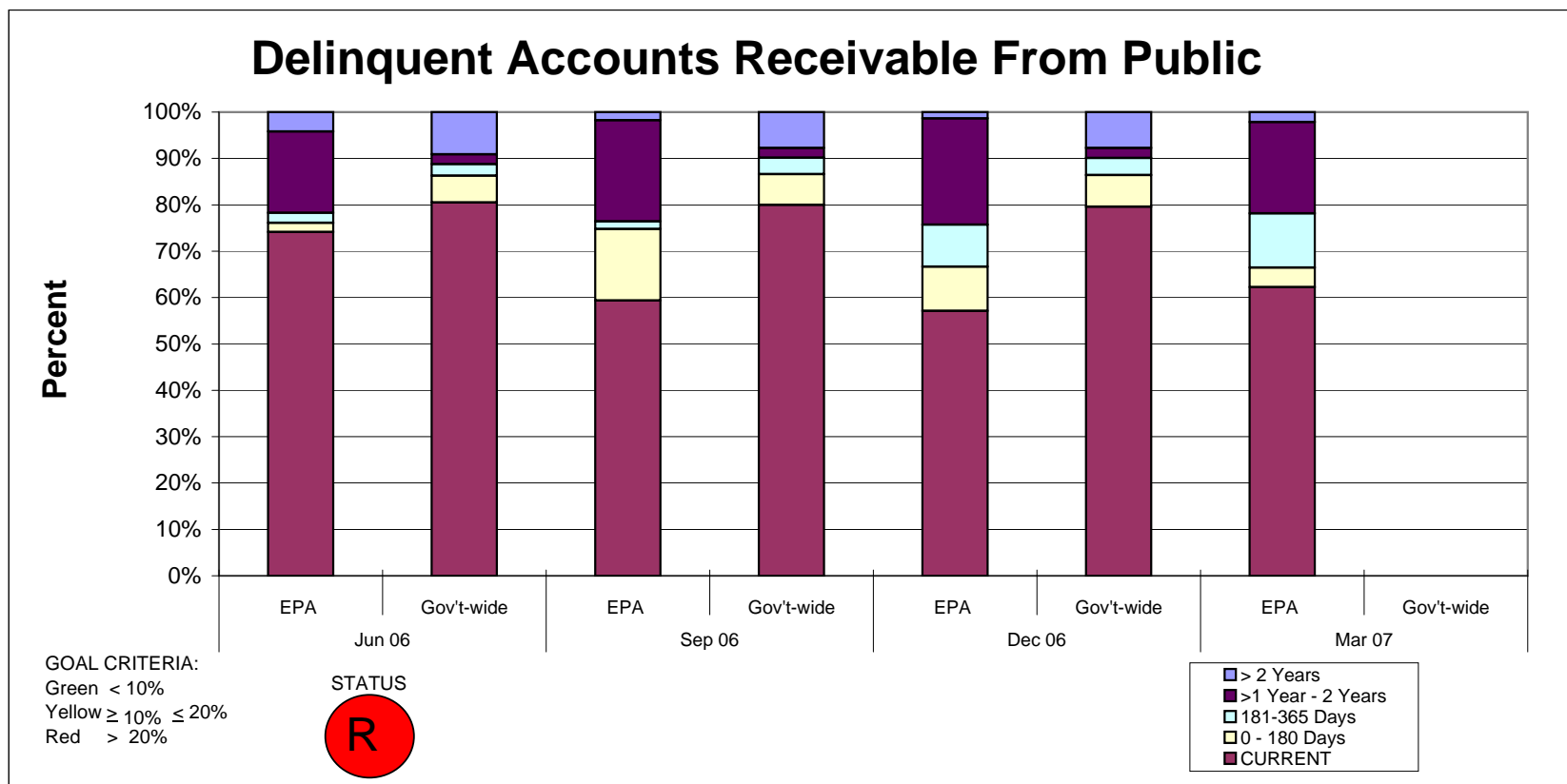
Suspense Clearing in Millions		
Quarter	EPA > 60 Days	Gov't-wide > 60 Days
Jun 06	2.7	3,781.3
Sep 06	1.0	2,826.3
Dec 06	4.5	3,626.2
Mar 07	12.9	

Definition: Timeliness of clearing and reconciling suspense accounts;  
Accounts are defined as transactions;  
Aging data reported at quarter end only.



Observations: Grant adjusting transactions that were high in dollar value cleared during April 2007 distorting the Absolute Value numbers for March. The over 60 days value is in line with normal business cycle values for the period. EPA finance centers have attentively worked toward clearing old suspense items.

**Financial Management Performance Indicators**  
**March 2007 (Quarterly Jan-Mar 2007)**  
**Indicator #3 - Delinquent Accounts Receivable from the Public**

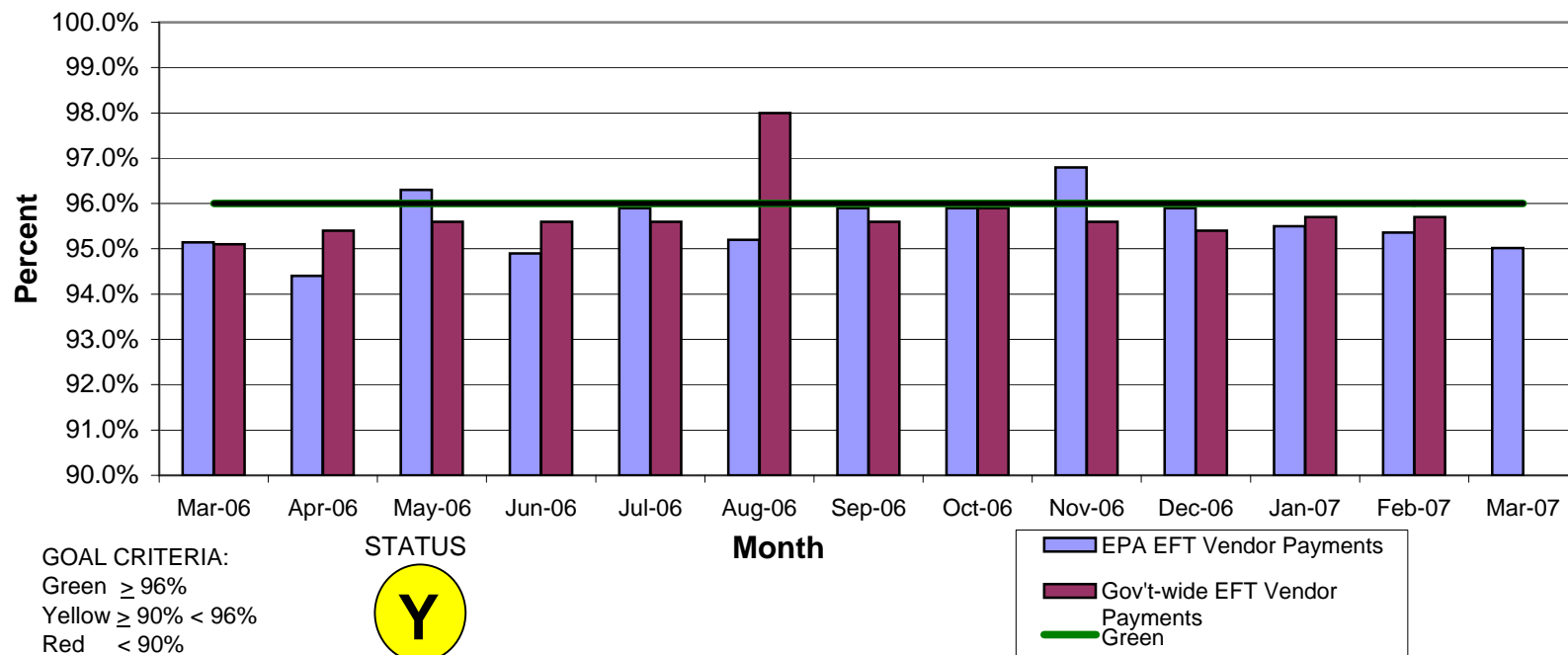


Definition: Source is Treasury Report on Receivables; Reported at quarter end only. Includes accounts receivable not eligible for referral to Treasury for collection.

Observations: EPA is working with other agencies on a workgroup headed by OMB to reclassify Accounts Receivable based on controllability and ability to refer receivables to Treasury for collection. The majority of receivables at EPA fall into uncontrollably categories which is a situation not in the spirit of the metric. EPA is working hard to ensure this metric is useful and measures to its intent, to refer debts to Treasury for collection, when eligible.

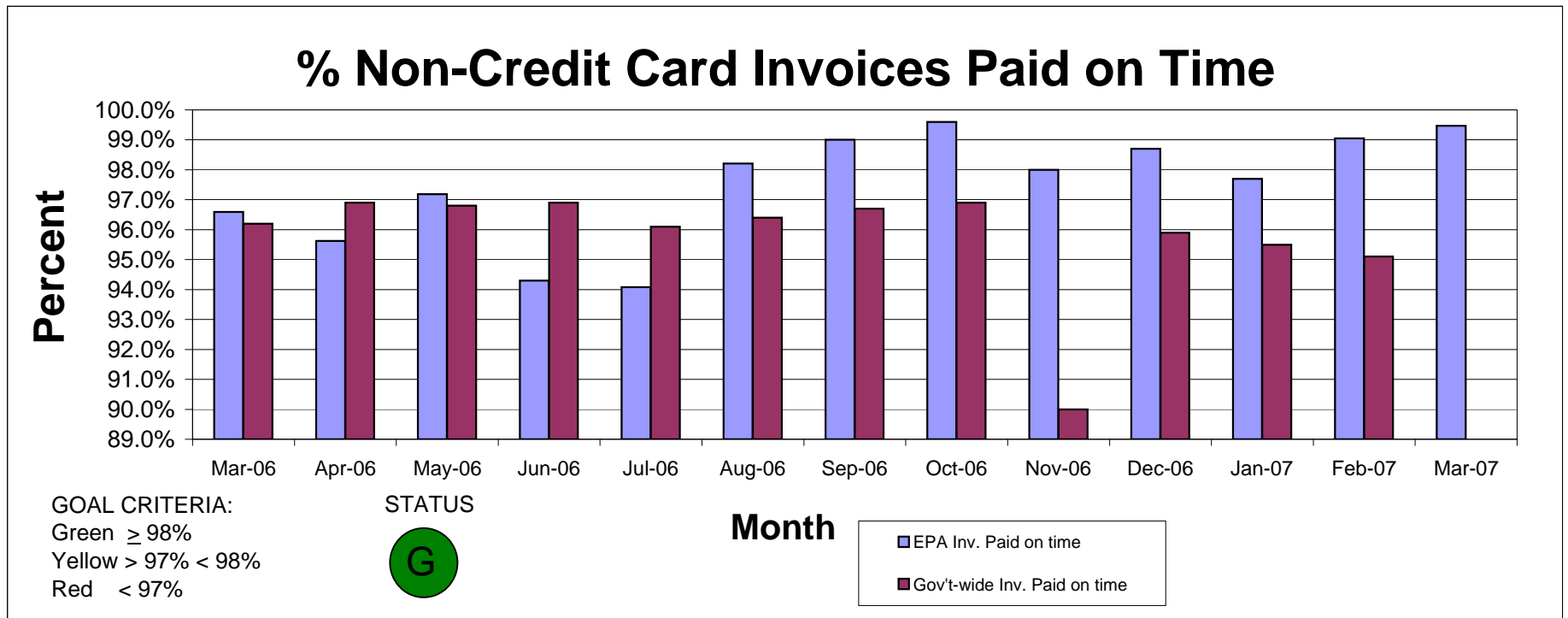
**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #4 - Electronic Payments**

## Electronic Payments



Observations: (1) The overall number of Electronic Payments continues to increase as business as usual resumes and in March the number of payments reflects a typical business cycle for the period. (2) While the goal of 96% was not achieved, EPA will be employing more precise measurements, with the approval from OMB, to eliminate the statistical skewness that comes from rounding and a relatively small number of payments that has plagued EPA's performance in this metric in the past. While these improvements will decrease skewness and improve accuracy, it will not guarantee "Green" performance.

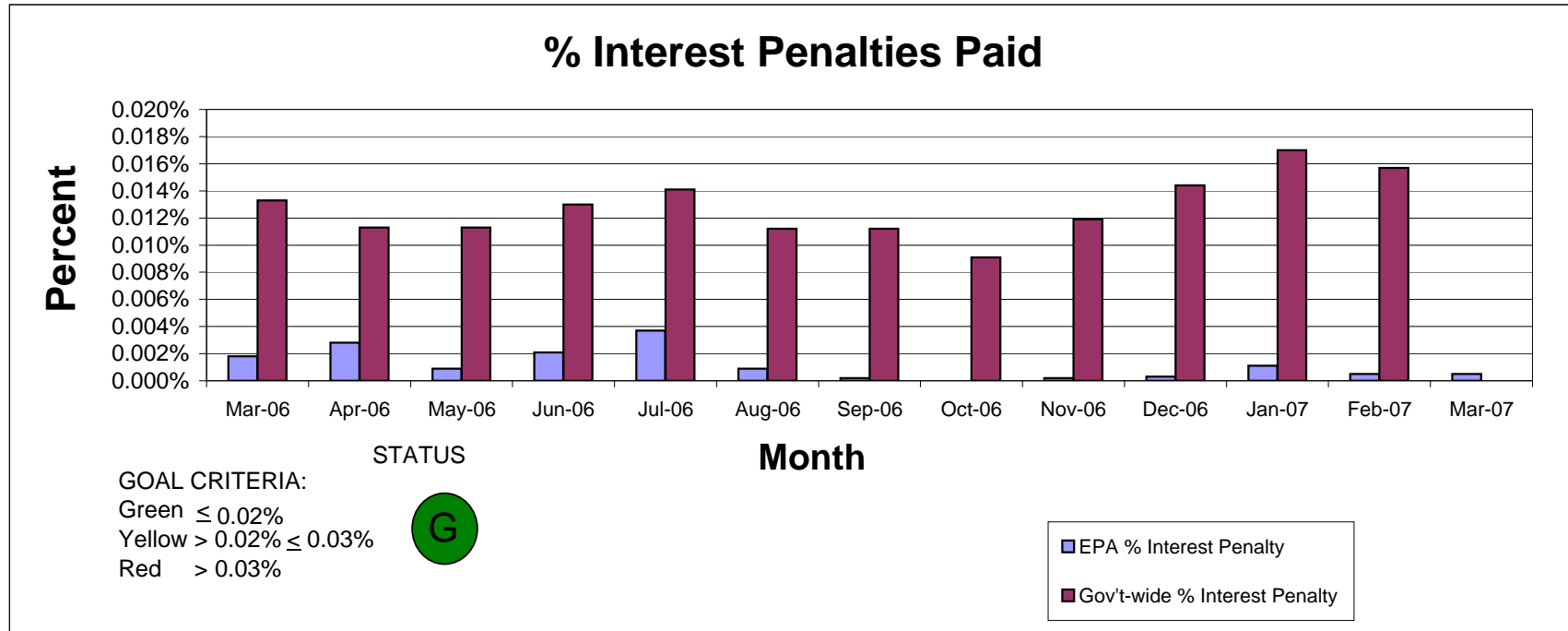
**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #5a - % Non-Credit Card Invoices Paid on Time**



Definition: Invoices paid timely in accordance with Prompt Payment Act.

Observations: None.

**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #5b - Interest Penalties Paid**

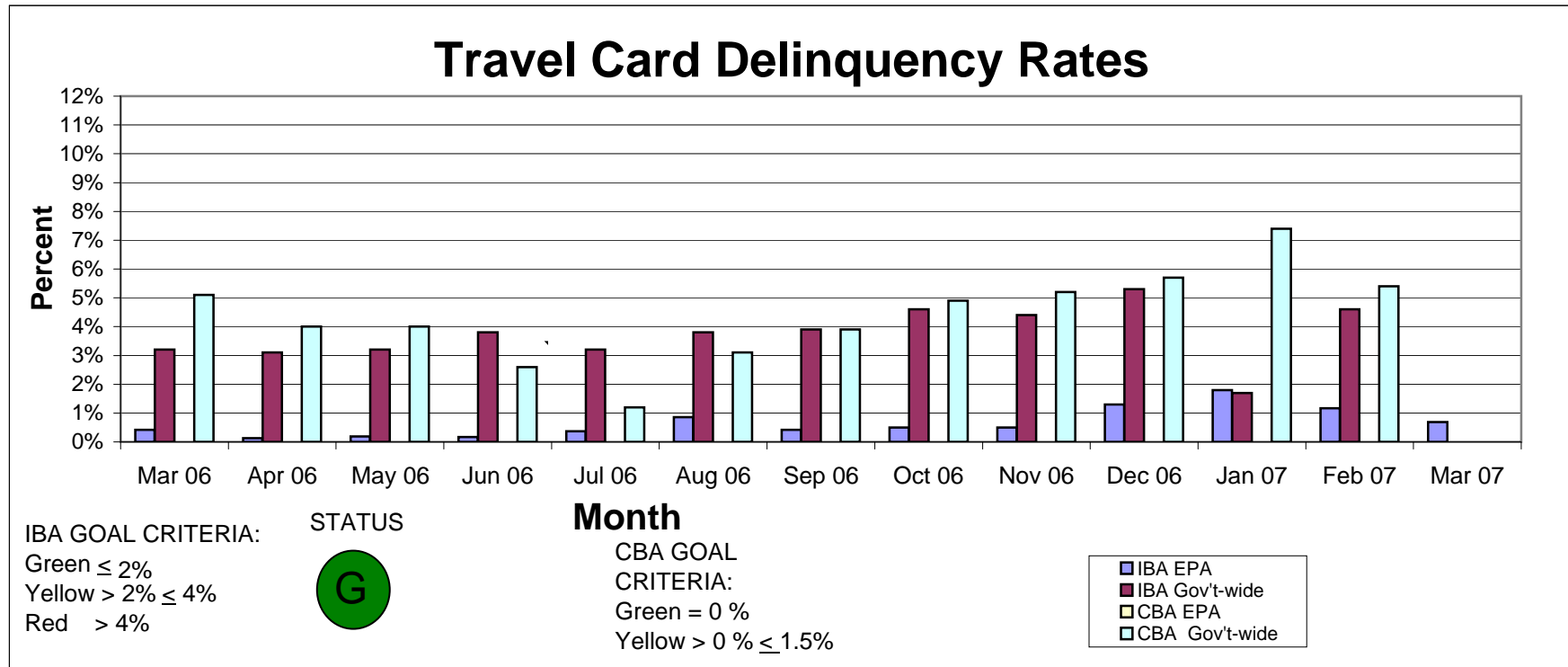


**Definition:** Interest Payments made on Late Payments

**Observations:** The value of Interest Penalties Paid continued a modest reduction during March 2007.



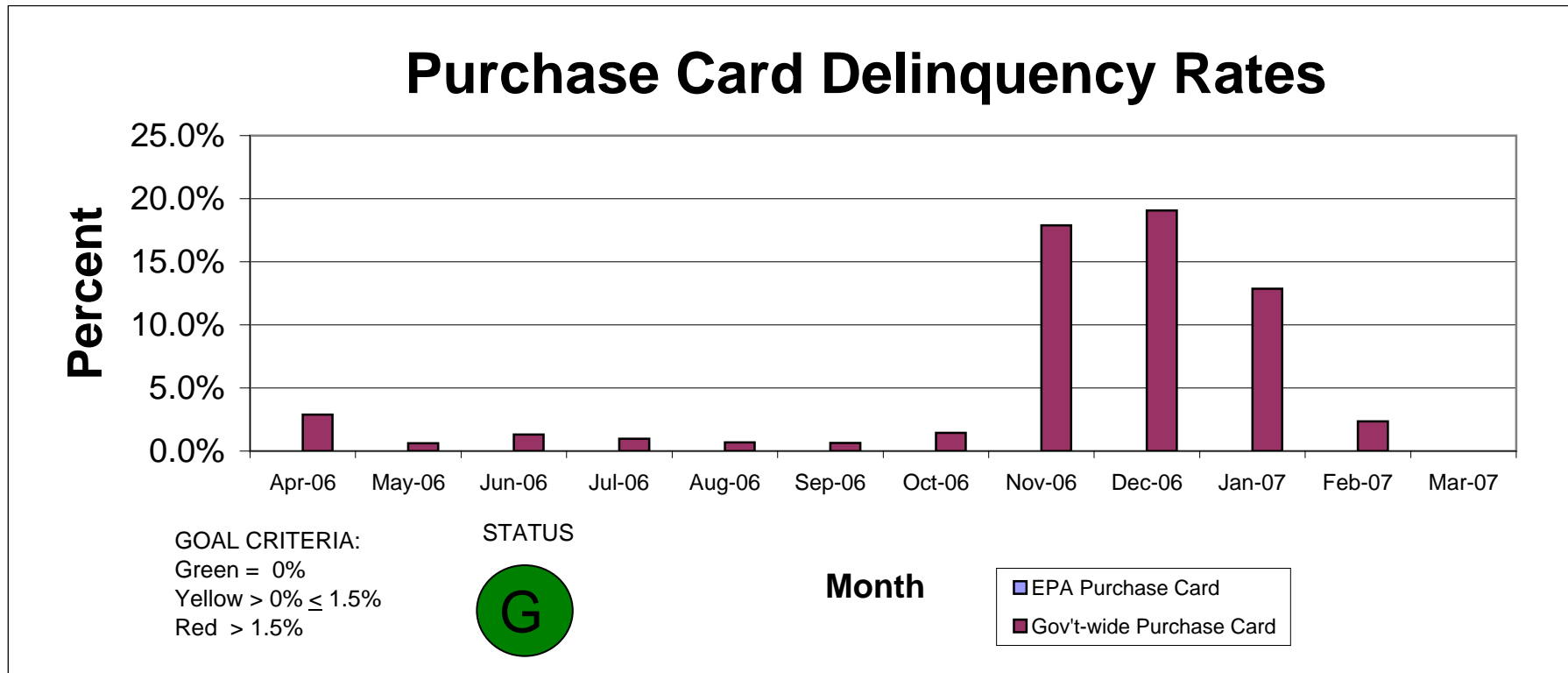
**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #6a - Travel Card IBA and CBA Delinquency Rates**



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: For March 2007, the reduction of outstanding balances continues to improve as employees settle their accounts.

**Financial Management Performance Indicators**  
**March 2007 (Monthly)**  
**Indicator #6b - Purchase Card Delinquency Rates**



Definition: Percent of outstanding balances over 61 days past due; Source: GSA SmartPay Monthly Performance Report.

Observations: None.